

1
2
3 UNITED STATES DISTRICT COURT

4 DISTRICT OF NEVADA

5 United States of America,

6 Plaintiff,

v.

7 Raymond W. Carihfield, Lisa A. Carihfield,
8 Amber L. Carihfield, and Discover Bank,

9 Defendants.

Case No. 2:17-cv-2854-APG-EY

**ORDER CONFIRMING SALES OF
REAL PROPERTIES AND
DIRECTING DISTRIBUTION OF
SALE PROCEEDS**

10
11 On February 4, 2020, the United States filed a motion for an order confirming the sales of
12 the following two real properties at issue in this case (hereafter “the real properties”): (1) the
13 property at 3140 West Hardy Lane, Pahrump, Nevada 89048 (“the Hardy property”); and (2) the
14 property at 3021 West Windsong Lane, Pahrump, Nevada (“the Windsong property”).¹ In its
15 motion, the United States also requested that I direct the distribution of the proceeds from the
16 sales of the real properties which have been paid to the Clerk of the Court. No opposition has
17 been filed to the motion.

18 The Hardy property sold on January 15, 2020 for \$85,000.00. The Windsong property
19 also sold on January 15, 2020 for \$96,000.00. The proceeds from those sales have been
20 deposited with the Clerk of the Court. *See* ECF Nos. 38, 39, 40 and 41.

21
22
23

¹ The legal descriptions of the real properties are set forth in the complaint at ¶¶ 5 and 6.

1 I THEREFORE CONFIRM the sale of the Hardy property, which is legally described as:
2 Parcel one Hundred Twenty-four (124) of CHARLESTON PARK RANCHOS UNIT
3 NO. 1, recorded September 18, 1959 as File No. 32752 in Book C of Surveys, Page 279,
4 Nye County, Nevada Records. EXCEPTING THEREFROM all of its right, title and
5 interest in and to all of the minerals, including gas, coal, oil and oil shales, as disclosed
6 by Deed recorded December 11, 1959 as Document No. 33209 in Book 36, Page 221,
7 Official Records, Nye County, Nevada. Excepting therefrom the mobile home located
8 thereon. Assessor's Parcel Number: 028-682-01.

9 I ALSO CONFIRM the sale of the Windsong property, which is legally described as:
10 Lot Thirty-Three (33) of GOLDEN SPRING RANCH UNIT NO. 1 as shown by map
11 thereof recorded May 20, 1963 as File No. 44480 in the Office of the County Recorder of
12 Nye County, Nevada. Assessor's Parcel Number: 041-402-01.

13 I ORDER the IRS to issue deeds for those properties.

14 I FURTHER ORDER that the proceeds from the sales of those two properties, that have
15 been paid to the Clerk of the Court, are to be distributed as follows:

16 (A) First, a check for reimbursement of expenses relating to the sales in the total
17 amount of \$3,301.35 (\$1,672.05 for the Hardy property expenses plus \$1,629.30 for the
18 Windsong property expenses) shall be sent to IRS PALS. The check shall be made out to the
19 Department of Treasury and mailed to the following address: Internal Revenue Service, PALS
20 Scott Hamilton, 1100 Commerce Street (MC 5142 DAL), Dallas, TX 75242.

21 (B) Second, two separate checks to the Nye County Treasurer for property taxes due
22 regarding the properties shall be mailed to Nye County Treasurer, Attention: Sam Alsup, P.O.
23 Box 473, Tonopah, NV 89049 in the following amounts:

1 (1) Regarding the Hardy property, a check in the amount of \$4,968.68 as of
2 January 31, 2020 (plus an additional \$22.03 of real property taxes will be owed on the
3 first of each month after January 31, 2020) shall be paid to the Nye County, Nevada
4 Treasurer's Office. The check shall indicate that it relates to property taxes owed
5 regarding Parcel Number 028-682-01, which has an address of 3140 W. Hardy Lane,
6 Pahrump, Nevada 89048;

7 (2) Regarding the Windsong property, a check in the amount of \$2,919.67 as
8 of January 31, 2020 (plus an additional \$13.95 of real property taxes will be owed on the
9 first of each month after January 31, 2020) shall be paid to the Nye County, Nevada
10 Treasurer's Office. The check shall indicate that it relates to property taxes owed
11 regarding Parcel Number 041-402-01, which has an address of 3021 W. Windsong Lane,
12 Pahrump, Nevada 89048.

13 (C) Third, the remaining funds in the Court's Registry shall be paid to the United
14 States for application to the unpaid federal income tax liabilities of defendants Raymond and
15 Lisa Crihfield, plus related penalties and interest. *See* ECF No. 34, ¶ 16(c). The check shall be
16 made payable to the "Department of Justice" and mailed by Federal Express or UPS to the
17 following address:

18 DOJ Tax Flu, Office of Review
19 555 Fourth Street, NW
(Room #6647)
20 Washington D.C. 20001

21 ////

22 ////

23 ////

1 If the check is mailed by regular United States mail delivery, it shall be mailed to:

2 DOJ Tax Flu, Office of Review
3 P.O. Box 310 – Ben Franklin Station
4 Washington D.C. 20044

5 Dated: February 19, 2020.



6 ANDREW P. GORDON
7 UNITED STATES DISTRICT JUDGE
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23